

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

STONEWALL INSURANCE COMPANY,)
)
Plaintiff,

V.

No. 05-11798-NG

XL REINSURANCE AMERICA INC.,
Defendant.

**OPPOSITION TO MOTION FOR EXTENSION
OF TIME TO RESPOND TO THE COMPLAINT**

After waiting many months for XL Reinsurance America (“XLRA”) to honor its reinsurance obligations, Stonewall Insurance Company (“SICO”) filed this action on August 31, 2005 and obtained service on September 13, 2005. SICO agreed to give XLRA a three week extension (until October 24, 2005) to respond to the Complaint to determine if XLRA would finally agree to pay the amounts due and owing. XLRA has not agreed to do so and already has had some six weeks to consider its form of response to the Complaint.

SICO respectfully submits that an additional extension is not warranted under the circumstances, and that XLRA should be ordered to respond to the Complaint forthwith.

Therefore, SICO asks that the Court deny XLRA's motion and grant such other and further relief as is just and appropriate.

STONEWALL INSURANCE COMPANY,
By its attorneys,



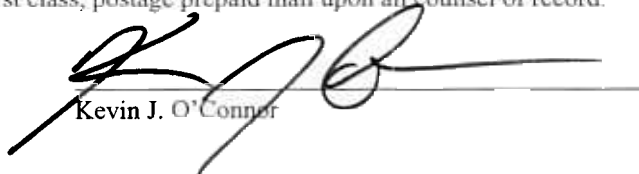
Kevin J. O'Connor BBO 555248
Michael S. Batson BBO 648151
HERMES, NETBURN, O'CONNOR
& SPEARING, P.C.

111 Devonshire Street, Eighth Floor
Boston, MA 02109
(617) 728-0050
(617) 728-0052 (F)

Dated: October 28, 2005

CERTIFICATE OF SERVICE

I, Kevin J. O'Connor, hereby certify that on this 28th day of October, 2005, a copy of the foregoing document was served by electronic mail and first class, postage prepaid mail upon all counsel of record.



Kevin J. O'Connor